



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0357/P2
JK:kjf:jf

DOA:.....Byrnes, BB0037 – Cigarette tax stamp application methods

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, the person who first receives cigarettes for sale in this state must pay the cigarette tax and affix stamps to the cigarette packages. Under current law, for cigarette tax purposes, “stamp” is defined as the authorized indication of the cigarette tax payment and includes water transfer stamps and heat applied stamps. This bill requires DOR to study the feasibility of using pressure applied stamps on cigarette packages and report its findings to the governor by June 30, 2014.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 9137. Nonstatutory provisions; Revenue.

(1) **PRESSURE APPLIED TAX STAMPS.** The department of revenue shall study the feasibility of using pressure applied stamps on cigarette packages as an indication

of the tax paid under section 139.31 of the statutes and shall submit its findings to the governor no later than June 30, 2014.

(END)